We have used every possible sale in order to get a true picture of the market. Rural areas we together, larger towns were grouped together and smaller towns were grouped together in orde trend factors.

Commercial and Industrial land has been adjusted and reconciled with sales for a Countywide in most townships a Countywide study was used. Smaller rural areas with small mom & pop co have been adjusted along with Residential.

Information from appeals has been analyzed and applied to various areas accordingly.

I believe we have taken every measure to insure the values are fair and equitable throughout o

ere grouped er to set the

study. With so few sales ommercials

our County